



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Steven A. Musher
Associate Chief Counsel (International)

FROM: Matthew W. Frank, APA Program Director

DATE: April 18, 2007

SUBJECT: APA Quarterly Report for FY 2007,
Second Quarter Ending 03/31/07

The following are the APA Program's results for the second quarter of FY 2007 ("Q2").

APAs Completed

The APA Program completed 12 APA matters in Q2, consisting of 5 bilateral APA matters and 7 unilateral APA matters.

Negotiating-Position Papers

The APA Program completed 11 bilateral negotiating position papers in Q2.

Annual Reports

The APA Program completed its review of and closed 37 annual reports in Q2.

New Matters

The APA Program received 8 new APA matters in Q2, including 6 bilateral matters and 2 unilateral APA matters. There was 1 withdrawal during Q2.

APA Inventory


The APA Program has an ending inventory of 245 open matters.¹ This consists of 205 bilateral and 40 unilateral matters.²

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Attached for your information is the APA issuance report and open inventory reports as of March 31, 2007. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,



Matthew W. Frank
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q2 inventory of 250 matters, plus 8 receipts, less 12 closures and 1 withdrawal $\{250 + 8 - 12 - 1 = 245\}$.
2. The 245 open matters include 15 pending dollar filings (8 bilateral and 7 unilateral). Thus
 - The APA Program has an inventory of 230 active cases, i.e., 245 open matters less 15 pending dollar filings.
The 230 active cases consist of 197 bilateral cases (205 total bilateral matters less 8 pending bilateral dollar filings) and 33 unilateral cases (40 total unilateral matters less 7 pending unilateral dollar filings).
 - The APA Program has forwarded 108 of the 197 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 122 cases, consisting of 89 bilateral (197 active bilateral cases less 108 forwarded to Competent Authority) and 33 active unilateral cases.